

HOUSE BILL No. 1768

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10-15.

Synopsis: Property tax exemption for commercial cargo aircraft. Exempts from property tax commercial passenger and commercial cargo aircraft located in Vigo County for maintenance purposes.

Effective: July 1, 2001.

Tincher, Kersey, Crosby

January 17, 2001, read first time and referred to Committee on Ways and Means.

C
o
p
y



First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1768

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-10-15, AS AMENDED BY P.L.126-2000,
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2001]: Sec. 15. (a) The acquisition and improvement of land
4 for use by the public as an airport and the maintenance of commercial
5 passenger aircraft is a municipal purpose regardless of whether the
6 airport or maintenance facility is owned or operated by a municipality.
7 The owner of any airport located in this state who holds a valid and
8 current public airport certificate issued by the Indiana department of
9 transportation may claim an exemption for only so much of the land as
10 is reasonably necessary to and used for public airport purposes.

11 **(b)** A person maintaining commercial passenger aircraft in a county
12 having a population of more than:

13 **(1) one hundred thousand (100,000) but less than one hundred**
14 **seven thousand (107,000); or**

15 **(2) two hundred thousand (200,000) but less than four hundred**
16 **thousand (400,000);**

17 may claim an exemption for commercial passenger aircraft not subject



C
o
p
y

1 to the aircraft excise tax under IC 6-6-6.5 that is being assessed under
 2 this article, if ~~it is~~ **the aircraft are** located in the county only for the
 3 purposes of maintenance.

4 **(c) A person maintaining commercial cargo aircraft in a county**
 5 **having a population of more than one hundred thousand (100,000)**
 6 **but less than one hundred seven thousand (107,000) may claim an**
 7 **exemption for commercial cargo aircraft not subject to the aircraft**
 8 **excise tax under IC 6-6-6.5 that is being assessed under this article,**
 9 **if the aircraft are located in the county only for the purposes of**
 10 **maintenance.**

11 ~~(b)~~ **(d)** The exemption provided by this section is noncumulative
 12 and applies only to property that would not otherwise be exempt.
 13 Nothing contained in this section applies to or affects any other tax
 14 exemption provided by law.

15 ~~(c)~~ **(e)** As used in this section, "land used for public airport
 16 purposes" includes the following:

17 (1) That part of airport land used for the taking off or landing of
 18 aircraft, taxiways, runway and taxiway lighting, access roads, auto
 19 and aircraft parking areas, and all buildings providing basic
 20 facilities for the traveling public.

21 (2) Real property owned by the airport owner and used directly
 22 for airport operation and maintenance purposes.

23 (3) Real property used in providing for the shelter, storage, or care
 24 of aircraft, including hangars.

25 (4) Housing for weather and signaling equipment, navigational
 26 aids, radios, or other electronic equipment.

27 The term does not include land areas used solely for purposes unrelated
 28 to aviation.

C
o
p
y

